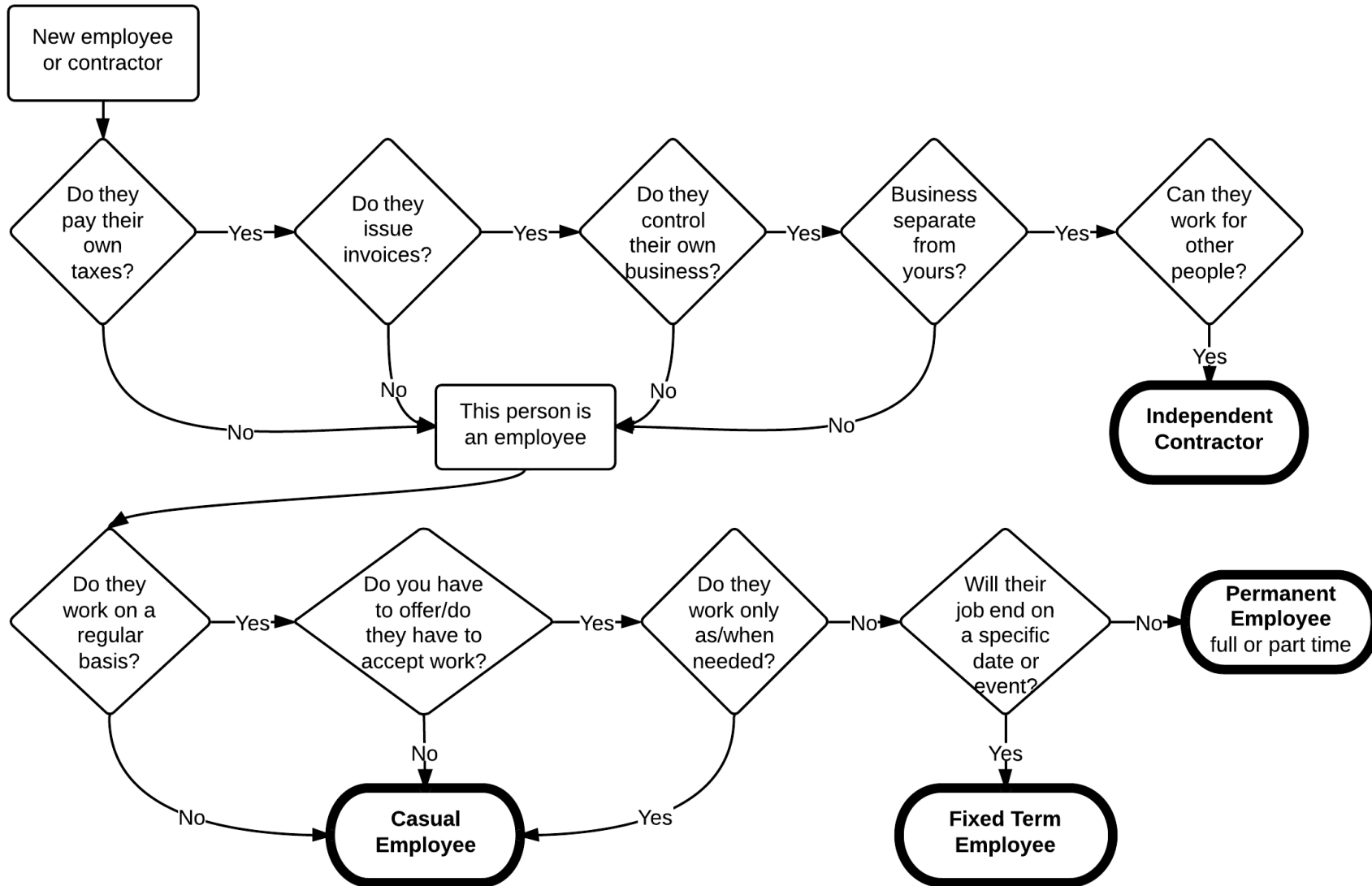


HOW TO RECOGNISE EMPLOYEES



KEY ATTRIBUTES

Permanent Employees	Fixed Term Employees	Casual Employees	Independent Contractors
Must have written and signed employment agreements	Must have written and signed employment agreements	Must have written and signed employment agreements	Should have independent contractor agreements
Work regularly, but can have variable hours	Work regularly, but can have variable hours	Do not work on a regular basis	Contractor controls how, when, and where they work (subject to any independent contractor agreement)
Employment can only be terminated after proper process has been followed	Employment can be terminated early only after proper process has been followed	Employment terminated by not offering further work	Business is completely independent from yours
Entitled to annual holiday, sick, and bereavement leave.	Entitled to annual holiday, sick, and bereavement leave.	Entitled to 8% holiday pay	No leave entitlements (subject to any independent contractor agreement)
	Employment is related to a specific date, period, event, or project	No obligation for employer to offer work	Pay own tax
	Fixed or predetermined termination	No obligation for employees to accept work	Can do work for other people
		No on-going obligations between each work engagement	Issue invoices
		Work as and when needed only	Have complete control over their own business